



**DECLARATION OF ESTIMATED INCOME, TAXES
AND CONTRIBUTIONS PAYABLE
(SELF EMPLOYED RESIDENT INDIVIDUALS)**

Accounting Period Year Month Day Year Month Day Year of Assessment
 Begins Ends



This form is for Self Employed Individuals. This declaration is due on or before March 15 each year and should be filed on-line at www.jamaicatax.gov.jm.

Write figures to the nearest dollar.

Check box if form is a Revised Declaration and state reason below ☐ Revised Return

Section A – TAXPAYER INFORMATION

1. Last Name:	First Name:	Middle Name:	2. NIS Number	3. TRN
4. Current Business Address			5. Current Mailing Address (if different from 4)	
Shop No. and Plaza name ▶				
Street No. and name ▶				
City / Town / District ▶				
Post Office and P.O. Box ▶				
Parish / Postal Code ▶				
Country ▶				
6. Residency Status?			7. Telephone Number	
☐ Resident ☐ Non-Resident If Non-Resident, State duration of stay in Island _____				
			8. Email address	
9. Are you a domestic worker? (cook, maid, nanny, laundress, butler, general help, gardener or chauffeur)			☐ Yes ☐ No	
10. Are you a Jamaican citizen employed by an Embassy, High Commission, Consulate or United Nations Agency located in Jamaica?			☐ Yes ☐ No	
(If your answer to questions 9 or 10 is "yes", the rate for income at Section G, Line 13a should be 2 percent. If "no" use rate of 3 percent at Line 13b.				
11. Do you anticipate a significant change in your Statutory Income for the coming year of assessment?			☐ Yes ☐ No	
(If "yes", State reason for change, in Section F, below box 2 overleaf)				

Section B - ESTIMATED TAXES & CONTRIBUTIONS PAYABLE

Estimated Income Tax Payable (Section G, Line 8)	1	
Estimated Education Tax Payable (Section G, Line 10)	2	
Estimated NIS Payable (Section G, Line 12)	3	
Estimated NHT Payable (Section G, Line 14) . . .	4	

Section C - ESTIMATED QUARTERLY TAXES & CONTRIBUTIONS PAYABLE

Estimated Quarterly Income Tax (Section B, Line 1 x 0.25)	1	
Estimated Quarterly Education Tax (Section B, Line 2 x 0.25)	2	
Estimated Quarterly NIS (Section B, Line 3 x 0.25) . .	3	
Estimated Quarterly NHT (Section B, Line 4 x 0.25) . .	4	

Section D - PREPARER'S DETAILS (To be completed if prepared by person other than taxpayer)

Name	Address	TRN
		Contact No.:

Section E – DECLARATION (To be signed by taxpayer only)

I declare that the estimated total income shown has been computed in accordance with the provisions of the Income Tax Act.

Signature _____ Date _____

OFFICIAL USE

Section F - STATUTORY INCOME SUBJECT TO ESTIMATED TAXES AND CONTRIBUTIONS**INCOME TAX**

Statutory Income from immediately preceding year of assessment (Transfer from Section D, Line 9 S04)	1	
Net increase/(decrease) in Statutory Income	2	
Reason for increase/(decrease):		
Estimated Statutory Income (Add lines 1 and 2)	3	
Less Income on which tax is withheld at source:-		
Employment Income from Jamaica (Transfer from Section B, Line 24 S04)	4	
Employment Income from sources outside the island (Transfer from Section B, Line 39 S04)	5	
Pension (Jamaican) (Transfer from Section B, Line 28 S04)	6	
Pension (Sources Outside the Island) (Transfer from Section B, Line 40 S04)	7	
Gross Dividend (Jamaican Company) (Transfer from Section B, Line 48 S04)	8	
Gross Dividend (Sources Outside the Island) (Transfer from Section B, Line 41 S04)	9	
Gross Interest Received (Jamaican Company) (Transfer from Section B, Line 32 S04)	10	
Gross Interest Received (Sources Outside the Island) (Transfer from Section B, Line 42 S04)	11	
Annuities (Transfer from Section B, Line 36 S04)	12	
Non-Executive Directors' Fees (Transfer from Section B, Line 45 S04)	13	
Income from Self-employment earned overseas (Transfer from Section B, Line 43 S04)	14	
Other Income	15	
Total Income on which tax is withheld at source (Add Lines 4 to 15)	16	
Statutory Income Subject to Estimated Taxes and Contributions (Line 3 less Line 16)	17	

SECTION G - ESTIMATED TAXES AND CONTRIBUTIONS**INCOME TAX**

Tax on net Statutory Income at 0% (Section F Line 4 up to the maximum of current threshold, restricted to zero)	1		X	0%	=	2	
Tax on Statutory Income at 25% (Section F Line 17, less Section G Line 1, to a maximum of J\$4,499,904.00 or less, restricted to zero)	3		X	25%	=	4	
Tax on Statutory Income in excess of J\$6m at 30%	5		X	30%	=	6	
Credits						7	
Estimated Income Tax payable (Add Lines 2, 4 and 6) and less Line 7 (Transfer to Section B line 1)						8	

EDUCATION TAX

Estimated Assessable Earnings for Education Tax (Transfer Section G Line 10 to Section B Line 2)	9		X	2.25%	=	10	
---	---	--	---	-------	---	----	--

NIS Contribution

Estimated Statutory Income assessable to NIS Section G Line 11 restricted to: - - Zero, where Section F Line 4 is greater than or equal to \$5m; or - \$5m, where Section F Line 4 zero; or - \$5m minus Section F Line 4, where Section F Line 4 is greater than zero up to a maximum of \$5m; or - \$216,666.67, where Section F Line 17 is \$216,666.67 or less. (Transfer Section G Line 12 to Section B Line 3)	11		X	6%	=	12	
--	----	--	---	----	---	----	--

NHT Contribution

Estimated Statutory Income Assessable to NHT (If your answer to question 9 or 10 in Section A is "yes", put amount in 13a otherwise use 13b). (Transfer Section G Line 14 to Section B Line 4)	13a		X	2%	=	14	
	13b		X	3%			